

Municipal Government Act Review

What We Heard: A Summary of Consultation Input

Municipal Elected Officials Session
Held in Edmonton on February 7, 2014

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Developed by KPMG for Alberta Municipal Affairs



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Introduction

Purpose

This document provides a summary of what was heard during a consultation session for the *Municipal Government Act* (MGA) review. The summary below includes the comments and opinions of the participants of the Municipal Elected Officials Session held in Edmonton.

These contributions have not been reviewed or edited for accuracy. Comments recorded here reflect the opinions of individuals offered in person and recorded by session facilitators; they do not necessarily represent the opinion of the Government of Alberta.

The input summarized below will be considered by Alberta Municipal Affairs as part of the review of the legislation. Municipal Affairs would like to thank the participants of this session, as well as all Albertans participating in the review of the MGA. Any inquiries related to this summary or to the consultation process should be directed by email to the MGA Review Team at mga.review@gov.ab.ca.

The Municipal Government Act Review

The MGA is designed to help build strong, prosperous and sustainable communities throughout Alberta. Alberta Municipal Affairs is reviewing and refreshing the MGA to address evolving circumstances and priorities in Alberta's many communities, and to ensure the MGA continues to meet its objective. A successful MGA review process will continue to position Alberta as the leading Canadian jurisdiction in terms of municipal legislation, having incorporated sound thinking, input and research into a clear Act that meets the needs of the Province and municipalities. In order to achieve this vision, an inclusive and comprehensive engagement process was developed to ensure stakeholders across the province have opportunities to provide input to the review.

As part of the MGA review, regional consultations were held in eleven locations around the province to give Albertans an opportunity to provide input face-to-face. In each location, different types of sessions were held, including Technical Sessions, a Business and Industry Session, a Municipal Administrators Session, an Elected Officials Session, and a Public Open House.

These engagements were conducted in February 2014 to April 2014 in 11 locations throughout the province. Each location was held over 3 days in the following locations:

- Brooks
- Calgary
- Edmonton
- Edson
- Fort McMurray
- Grande Prairie
- Lethbridge
- Medicine Hat
- Peace River
- Red Deer
- Vermilion

Sessions were promoted via news releases, direct email invitations, social media, and by the Minister of Municipal Affairs at stakeholder conventions. Information on regional session locations, dates and registration were on the MGA Review website.

Input to the MGA Review has also been provided through other channels, including the MGA Review website (mgareview.alberta.ca), the MGA Review Consultation Workbook, and official submissions.

Session Overview

Session	Municipal Elected Officials Session
Location	Delta Edmonton South Hotel and Conference Centre, Edmonton
Date	February 7, 2014
Number of Participants	51

- This session was open to current elected officials. Participants were asked to register in advance in order to receive background materials before the session.

Regional Consultation Methodology

How sessions were organized

Regional consultations were structured around one or more of the three themes of the MGA Review:

- Governance and Administration
- Assessment and Taxation
- Planning and Development

Participants were provided with agendas in advance, which identified a list of potential topics for discussion. These topics were taken directly from the MGA Review Consultation Workbook. Several of the topics for discussion appear under more than one of the three themes of the review because they are relevant to more than one theme (e.g. public participation). The agenda is attached as Appendix A.

At this session, participants provided input through facilitated table discussions. The goal of the facilitated conversations was to give the opportunity to all participants to discuss the issues that mattered most to them. Given the large size and scope of the MGA, participants at each table were asked to focus their discussion on those topics that they felt were most important to provide input on, using the list provided in advance. In addition, this session included time for “open discussion” during which participants could provide any additional input that they felt was important to the review. Table facilitators and note takers included staff from Municipal Affairs, KPMG and ADR Education.

Capturing input and reporting

Input from session participants was captured on flipcharts by facilitators during the discussion. It was explained to participants that:

- Comments were being recorded on flipcharts so that they could be captured and considered by Municipal Affairs as part of the review of the MGA.
- Comments would not be attributed to individuals or organizations.
- Other avenues were also available to provide written input to the review.

The summary below documents the input heard from participants and recorded on flipcharts. These comments have been transcribed and organized according to the list of topics for discussion; they have not been screened for accuracy and do not reflect consensus of participants. As a result, comments and opinions listed may be contradictory. Comments that apply to issues outside of the scope of the review (e.g., suggested changes to other legislation) have been removed.

It is important to emphasize that this summary reflects the input heard from participants, and does not necessarily reflect the position of the Government of Alberta.

How the Summary of Responses is Organized

Input from session participants is organized according to the three themes for the review:

- *Governance and Administration*
- *Assessment and Taxation*
- *Planning and Development*

Within these themes, comments are organized according to the applicable topics for discussion, using the list provided to participants in advance. In some sessions, not all themes may have been discussed.

Summary of Input

General Comments about the MGA

The following input was received and documented related to the MGA in general.

Comments from participants included that:

- The MGA should be presented in a more linear, ordered and clear way.
- The MGA should use plain language and be easy to read. Interpretation of the MGA results in legal costs.
- Councillors could be provided with a condensed version of the MGA.
 - However, it is important for councillors to read whole MGA.
 - The councillors can rely on their administrators to understand technicalities.
- The MGA is available online and should be searchable online as well.
- The MGA has to align with the philosophy that it's important to keep rural Alberta alive.
 - The MGA affects rural Alberta in such a way that these communities will continue to shrink. It does not provide sufficient funding to support rural communities.
- The MGA should clarify federal, provincial and municipal roles.
 - The MGA should provide a clearer picture of what the Province wants control over, such as gravel pits or the environment.
 - The Province is behind in responding to what people want environmentally.
 - The public is confused about who has authority over what.
 - The Province should not have the ability to overturn decisions made by municipalities.
- Municipalities should have considerable influence over how Crown land is used.

Governance and Administration

The following input was received and documented related to governance and administration.

Municipal Powers, Structures, Annexations and Other Changes

Municipal powers

Comments from participants included that:

- Natural person powers in the current MGA are working well. These powers are not prescriptive. They empower municipalities and provide them with flexibility.
- Bylaw making powers are working well.
- Municipalities require more powers in the MGA, including:
 - Municipalities should lead or be involved in industrial activities, such as gravel extraction, before the decisions are made.
 - The loss of land use is a major loss of potential revenues to these municipalities.
 - Municipalities need to be involved in decision-making about the use of land for resource extraction, or be involved in decisions to compensate for the loss of land.
 - Municipalities need to be involved when Crown land is developed in their jurisdiction.
 - There should be more powers for municipalities for land use along highways. The MGA should align with the transportation legislation.
- Municipalities need more flexibility. The roles and responsibilities in the MGA work well on paper but it doesn't work that way in the real world.
- Cities are dominant in Alberta but have different issues than rural municipalities.
 - Rural voices can be lost.
 - The MGA needs to protect smaller communities from resource developments that can destroy their villages.
 - The MGA could require big businesses to take some steps before and after resource development.
- The MGA should require community engagement during the planning stages and an "exit strategy."

Municipal structures

Comments from participants included that:

- The MGA should be flexible to deal with issues of the different types of municipalities.
- More clarity about municipal structure definitions is needed.
 - These definitions can't be applied in the same way to all municipalities.
 - The MGA needs to have a threshold of how many residences are required prior to the formation of a municipality. For example, 300-500 or 1,000.
- Areas with populations of approximately 4000 or more need to be supported by the MGA.
 - The MGA review should investigate Manitoba's recent move to dissolve municipalities with populations less than 1,000.
- Municipalities do not have the resources to support summer villages.
 - These summer villages need to pay their own way or make agreements with other municipalities for service provisions.
 - The Province should amalgamate all summer villages, or ones in closer proximity, to make one larger summer village that is run more efficiently.
 - The MGA review should explore best practice models, like the one in place in Lac St. Anne.
- Small urban municipalities are dealing with declining populations. It is important to stabilize the population numbers in these communities.
- Education is needed for all the nuances of specialized municipalities.
 - Varying service demands affect other municipalities' desire to join special municipalities.
- The MGA should maximize resources around structures in the best interests of all.

Fundamental changes and municipal restructuring

Comments from participants included that:

- The MGA needs to place a restriction on the formation of municipalities to ensure sustainability.
- The option for variances in collaboration, which serves to avoid dissolution and amalgamation, is working well under the current MGA.
- Clear definitions need to be established for when amalgamations should take place.
 - It is important to determine who can decide to amalgamate – is it the municipality, the residents, or Municipal Affairs? All of these groups must be involved.
 - Potentially impacted stakeholders need to be aware of and informed about the impact of amalgamation.
 - Amalgamation shouldn't be forced.
- Counties should have more say in annexations and dissolutions as it can be expensive to absorb a community.
 - There are examples of dissolution where the cost to the county has been \$8 million.

- The MGA should support transitioning municipalities during amalgamation.
 - For example, it should specify how to manage timeframes, funding, and debt based on the needs of the community being dissolved.
 - The timeframe for dissolution needs to allow for unforeseen costs, such as well upgrades.
 - Provincial funding needs to be linked to the timelines.
- Dissolution requires forward-thinking consultation.
 - The MGA should mandate early, proactive talks.
 - The MGA should specify that the Province will fund professional, independent facilitation.
 - It is also important to consider the identity of dissolved communities.
- Viability is often linked to Municipal Sustainability Initiative grants.
- Environmental costs need to be addressed and funded in cases of dissolution or amalgamation.
- Amalgamation typically occurs when municipalities are really in trouble
 - The costs of maintaining infrastructure can be too great for smaller municipalities.
 - Municipal Affairs needs to play a more active role in providing advice to small municipalities.
 - This may mean some definition around what constitutes a viable municipality.
 - Issues with viability should be addressed before dissolution becomes the solution.
 - Financial reporting should include a benchmark to avoid municipalities running into problems. There could be a trigger to start amalgamation.
- If the Province is promoting the amalgamation of smaller municipalities, then the Province should provide financial assistance to cover debts.
 - Dissolution causes mill rates for hamlets to go down. The municipality is negatively impacted and has to pick up the infrastructure debt, which is not fair.
 - Struggling communities need support for their debt and infrastructure prior to reaching dissolution.
 - The Province should have a pool of funding for municipalities taking on dissolved municipalities that can be used to fix infrastructure.
- The MGA should restrict the annexation of agricultural land for other uses.
- The MGA should maintain the contiguous land requirement for annexations.
- One of the provisions of annexation should be that utilities remain with whoever provided them prior to annexation.
- There should be no annexations. Cities should have to live within their boundaries, like in some European cities.
 - It is more important for municipalities to work together and create Inter-municipal Development Plans.
- In cases of annexation, there should be a prioritization of all of the needs to be met.
 - Ensure a fair, equitable and transparent process.
 - Regional collaboration is required.

- Annexations should consider the economic viability of the municipality losing the land.
- The MGA should outline a timeframe or schedule for annexation discussions.
- With respect to annexation, the MGA may not be working in the best interest of all. Larger municipalities take advantage of smaller areas in order to raise tax dollars via annexation.

Municipal Governance and Administration

Municipal governance

Comments from participants included that:

- The MGA should allow council the ability to determine the structure of their municipality and who reports to council.
- Councils need the ability to properly govern their municipalities. The rules included in the MGA should not be tightened.
 - Restrictions in the MGA are contradictory to the concept of “natural person powers” with respect to council leading development.
- There is no mechanism in the MGA to deal with bullying on council.
- The responsibilities of mayors and councillors are increasing. Therefore, the conflict of interest rules may need to carry forward beyond their term on council.
- None of the codes of conduct have any real enforcement.
- Municipalities need recourse for dealing with “rogue” councillors.
 - Municipalities need the ability to appeal to the Province regarding individual councillors.
 - The public needs a way to address rogue elected officials between elections.
 - Open forum meetings could be used.
 - The MGA should provide mechanisms for the public to remove or manage an individual rather than the entire council at once.
- The MGA needs to address required training and tighten provisions around eligibility to run, without being overly restrictive.
 - Perhaps it should be required for the mayor or reeve to have served on council prior to running.
- The role should be a “reeve-at-large” as opposed to an appointed reeve.
- The chief administrative officer and council roles and responsibilities are unclear.
- The involvement of councils in day-to-day operations should be clarified.
- It is important for council to know and understand municipal operations.
 - The current MGA does not provide the ability for staff to communicate with council. Councils should be able to increase their interaction with staff in order to make informed decisions.
 - Either the mechanism should be explicitly stated or the legislative language should enable this kind of communication.

- The chief administrative officer is the council's employee and if there are issues then the council can deal with the chief administrative officer.
 - The chief administrative officer has a lot of clout and can be very expensive to terminate.
- Smaller municipalities may need the ability to have more interaction with staff.
- The current process to make information requests through the chief administrative officer provides clear distinction between governance and administration.
- The numbers of councillors and chief administrative officers required in the MGA may not be appropriate for all municipalities.
- Councillors and mayors spend a lot of time responding to issues and foregoing income to take on civic duties.
- Municipalities need the ability to hold caucus out of the public view.
 - Councils don't want to "air their dirty laundry" in public.
- Taxpayers are coming to council rather than administrators.

Municipal administration

Comments from participants included that:

- Chief administrative officers have too much power.
 - However, they have lost power to department heads in larger municipalities.
- There is a challenge for municipalities because of competition for skilled regional administrators.
- Staff could approach council with issues about the chief administrative officer. They could also send anonymous letters to council.
- Wages for municipal staff are becoming increasingly difficult for small municipalities to maintain.
 - Municipalities could combine services or staff with their neighbours.
 - However, it can be difficult to make arrangements with other municipalities. The Province should help to facilitate these collaborations.
 - The current requirements to manage municipalities are strenuous and complex.
 - Independence may be a root cause of these difficulties. The first step is to build a relationship. For example, the chief administrative officer or mayor could attend a neighbouring council meeting.
- Municipalities are competing with industries for employees.
 - It is important for municipalities to recognize current employee circumstances related to salary and job expectations within the broader competitive environment.
- The MGA should set a pay range for administration and municipal staff so that municipalities have equal opportunity for skilled administrators.
 - This would provide consistency and level the playing field.
 - However, it would be hard to hold municipalities accountable for this.
 - This would be similar to Government of Alberta pay ranges and categories.

- The scale would need to account for the variation in responsibilities across administrators in different municipalities.

Municipal Finances

Financial administration

Comments from participants included that:

- Guidelines on provincial funding should be more directive.
- The timing around elections and budgets are out of sync. The election should be moved to April to align with budgets.
 - Alternatively, the MGA should be amended to have a different fiscal year end.
- There is a need for greater transparency in budget preparation.
- The MGA is currently penalizing rural municipalities practicing prudent financial management. The MGA should encourage municipalities to be financially prudent.
- The Province should assist municipalities in tracking finances and collaborating with other municipalities.
 - Regional relationships should be supported.
 - Collaboration could include sharing staff with other municipalities.
- If the MGA were to be prescriptive, it should be around oversight rather than financial thresholds.
 - For example, there could be more oversight related to project cost overruns and deficiencies.
- There is a need to ensure that the municipality's interests are protected in any joint venture projects.
- Rules need to be added that deal with financial conflict of interest. For example, family members of council and administrators being awarded contracts.
- The provincial government gives start-up funding to organizations that later come to municipalities with expectations for operational dollars.
- Municipal financial statements should be posted online for more transparency.
 - Reserve funds may be deceptive on financial statements. It may look like there is more money than there actually is, but this money may in fact be committed, and not an indicator of financial health.
- The MGA must include tools for debt limits.
 - For example, when smaller municipalities accumulate large debts, these are then transferred when absorbed by a larger municipality.
 - The MGA should set an infrastructure debt ceiling based on a formula.
- Smaller municipalities want access to the same interest rates that other businesses, larger municipalities and the provincial government enjoy.
- The tendering process and building permit engineering requirements are contributing to financial issues.
 - Any project over \$50,000 currently needs to go through the process of acquiring engineering permits.

- Municipalities should be able to have one form of building that can be placed in multiple locations and only needs to go through engineering once.
- Alternatively, there could be standard building designs provided by the Province that municipalities can pick from, or design sharing between municipalities.
 - There could be a shared library of designs that are pre-approved; this would lead to cost savings.
- Thresholds for building costs need to be updated to meet the current and future state.

Regional funding approaches

Comments from participants included that:

- Regional funding approaches should be voluntary.
 - The MGA needs to include appropriate mechanisms for regional revenue sharing.
 - The service level expectation between two different municipalities is often quite different.
- Municipalities want to see cost sharing, not revenue sharing.
 - Some municipalities don't share costs but are sharing services.
 - Cost sharing should be compulsory. This encourages prudent financial management.
- The challenge of cost sharing is that it is dependent on another municipality's willingness to share.

Municipal revenue sources

Comments from participants included that:

- The MGA Review should explore alternative funding models for municipalities.
- The MGA needs to include ways to generate revenue without burdening rural municipalities.
 - Rural municipalities do not receive enough funding under the current MGA, and need to have access to different forms of taxation.
- The MGA needs to increase flexibility regarding raising revenues.
- The Province should share more funds to increase sustainability.
- Requiring rural municipalities to share their linear assessment revenue would reduce rural municipal viability.
- Fiscal powers for council need to be increased.
- The MGA is downloading responsibilities to municipalities without additional funding or revenue sources.
- There should be equal revenue opportunities across municipalities, not two tiers of municipalities.

Fees and levies

Comments from participants included that:

- Franchise agreements and fees are another "tax grab."

- There is a disparity in franchise fees.

Municipal Accountability, Liability, and Risk Management

Compliance and accountability

Comments from participants included that:

- The MGA doesn't have tools to hold people accountable for violations.
- The MGA should have more powers to enforce repercussions and to administer more fines.
- "In camera" sessions are limited to land, labour and legal matters, and can't be used to discuss salaries.

Liability and risk management

Comments from participants included that:

- There should be limits to municipal liability.
 - For example, a stop sign too far from an intersection can become a lawsuit.
- There needs to be protection from liability when municipal elected officials must take on prohibited roles in emergency situations.
 - Elected officials could be considered temporary employees during the time of official emergency.
 - Instead of having people "wearing too many hats", have one certified person serving or on call to service multiple municipalities in an emergency.
 - The MGA could mandate opening up main lines for essential services in emergency situations to support smaller municipalities unable to provide services.
- Smaller municipalities could also contract this service out to the surrounding county.

Municipal Services and Delivery

Service provisions

Comments from participants included that:

- The MGA should minimize the unnecessary duplication of services across multiple small municipalities.
- The MGA enables differences, but there should be more equity across the Province.
 - For example, with support for Family and Community Support Services.
- There are challenges around the influx of people and their expectations for rural services.
 - Rural residents demand high levels of service, at an unrealistic cost.
- Rural taxpayers have trouble affording the costs of services.
 - Resident expectations may not appreciate the reality of what services a municipality can afford to provide.

- The added comforts of an urban municipality can attract more people to live there.
- There are limitations to providing Albertans with all services they want to have.
- The Province is downloading too much responsibility onto the municipalities, and funding needs to match the responsibilities that have been downloaded.
 - For example, funding is required for bridges or roads that become municipal responsibilities to maintain.
- There is a tremendous amount of downloading programming to municipalities, but this is not supported with additional funding to provide these supports.
- Some municipalities have more fire stations than are needed. The MGA should mandate or facilitate sharing of services, like fire protection, to areas that are lacking.
 - The MGA should make it possible for municipalities to barter for shared services. For example, one builds the ice rink and the other provides fire protection.
- Service provision is not equitable across the province.
 - For example, access to reliable and affordable high speed internet is not available for all residents. This should be adequately provided by the Province.
 - The health care requisition is another example of the Province downloading responsibilities to the municipalities.
- Regional solutions for transport services need to be enabled.
- Industry partnerships could be used to provide transit services between municipalities.

Regional Services Commissions

Comments from participants included that:

- The MGA should let Regional Services Commissions (RSCs) apply for grants on their own.
- When officials on RSCs make decisions, they should be made in the interest of many, even if against their own electorate.

Public Participation and Municipal Relations

Municipal relationships and dispute resolution

Comments from participants included that:

- Municipalities should work together so they have a collective voice.
- Regionalization should not be forced; independence is valued but economic viability is also important.
- The MGA should regulate what happens when municipalities do not agree, either with each other or with the Province.
- Councils are not trying to hide things, but need to have private discussions and plan.
- Edmonton's veto power on the Capital Region Board may need to be limited.
- The Capital Region Board is a good thing.

- Municipalities need to be at the tables sharing ideas and ensuring comprehensiveness.
- The Province should embed the mandatory inclusion of Regional Boards into the MGA. This should not be separate from the MGA itself.
- The MGA should include a framework to ensure regional collaboration and consensus.
 - For example, a resolution board could be established, which must work in a timely manner so as not to lose opportunities.
- Positive regional partnerships are happening in Alberta.
- The MGA does not provide enough support for movement to regional models.
 - Alberta should look to other jurisdictions' successful regionalization models for insight.
- Centralization removes the ability for municipalities to influence services.
- Alberta needs a collaborative model, not a "supercity" model.
- The MGA should encourage (but not enforce) sharing of services and staff between municipalities.
 - The MGA should provide incentives and support for service sharing, including facilitation and mediation and infrastructure.
- The MGA should provide a collaborative model for decision making using best practices.
- The MGA needs to facilitate relationships where applicable.

Public participation

Comments from participants included that:

- There needs to be a balance between governance of the council and public participation.
 - Municipal residents need to feel involved.
 - Focused discussions on specific issues work well.
 - General discussions can be unfocused.
- The MGA must be clearer on what council must do with respect to referenda.
 - For example, the MGA should be more prescriptive as to when a referendum is to be held.
 - Language within the MGA should be more directive, for example using "shall" instead of "should."
- Validation of names on petitions is a problem.
 - There are instances of fraud.
- Municipalities would like fewer restrictions on petitions.
- There should be a mechanism for councils to meet behind closed doors.
 - However, the public perceive this as a lack of transparency.
- It is not clear how the electronic balloting process may change public participation.

Municipal Government Board

Comments from participants included that:

- The Municipal Government Board does not provide fair and equitable representation for rural municipalities.
 - Urban municipalities are overrepresented. Industry is underrepresented.
 - The process is not vetted through an independent board of elected municipal officials.
 - The process doesn't address bias, prejudice, or conflict of interest. Policies and procedures are needed to achieve this.
- It is not clear how the Municipal Government Board can weigh and prioritize the needs of municipalities involved in an annexation.
 - For example, is more regional growth a higher priority than environmental considerations or the industrial base?
 - More transparency and direction is required within the MGA about these judgments.
- It is unclear if all of the rules in the MGA regarding annexation need to be met prior to approval from the Municipal Government Board.

Assessment and Taxation

The following input was received and documented related to assessment and taxation.

Taxation and Municipal Finances

Taxation

Comments from participants included that:

- Penalties for taxation cannot be accumulated and compounded in the current MGA. This needs clarification.
- The taxation categories in the MGA need to be broader.
 - Taxation categories should reflect the differences between the oil sector and small business.
 - Municipalities should have the flexibility to tax commercial enterprises at different rates.
 - Acreages and farm businesses should also have more taxation options associated with them. There should be different taxes for small business than big industry.
- The MGA should include split mill rates to support small business.
- Municipalities need to have the ability to potentially reduce and split mill tax rates for a variety of non-residential properties.
 - A cap on non-residential property tax rates may have to be considered as well, to keep the process fair for businesses.
 - Limits are not prescribed on residential assessment classes in the MGA. This should be similar for non-residential classes.
- The MGA needs to make a distinction between large industries and small businesses.
 - High mill rates on industrial operations negatively impact small business.
- The commercial mill rate should be split so that different rates apply for linear and commercial property.
 - The MGA should give municipalities the ability to split mill rates for non-residential properties, if they choose.
 - Small businesses will be attracted if the mill rate is lower.
 - This will allow for economic growth and support sustainability.
 - There should be no interference from the Province for municipalities to set their own mill rates.
 - The risk is that heavy industry could be highly taxed and residents would not be.
 - A rebate program could be used instead to ensure that small businesses do not bear a disproportionate tax burden. However, a council cannot encumber a future council, so this would need to be done annually.

- The Province should be the one to decide how the mill rates are split, so that there is consistency across the Province instead of creating competitiveness between different regions.
- Municipalities need access to more residential and commercial taxation.
 - Tools in the MGA could provide tax incentives.
 - Municipalities need access to new and flexible funding options.
 - Municipalities should give the community the flexibility to choose the type of tax they want to use, such as a consumption tax.
 - Residential tax does not cover costs.
 - There are different ways that should be explored to re-allocate federal and provincial tax dollars.
 - The MGA could provide for additional revenue tools, such as a gas tax or sales tax.
- There is a lack of clarity about whether municipalities already have the power to tax other things as outlined in section 382 of the MGA (Special tax bylaw).
 - It is easier to apply different types of taxes across the Province, rather than by individual municipalities.
 - These special taxes can't be used for general revenue. They have to be used for their stated purpose. For example, the funds raised through a dust control tax need to be used for dust control.
- There needs to be protection through the MGA (or another act) for municipalities from bankrupt businesses leaving the municipality with an “uncollectable” tax owing.
- The well drilling tax system is unfair. It is based on well depth but should be on a per well basis.
- The way that mill rates are addressed under the current MGA is working well.
- Additional taxes could be difficult for citizens with limited funds.
 - The community culture in the region can impact the amount or types of taxes that need to be collected for communities.
 - Subsidies could alleviate this burden.
- There are administrative costs associated with collection of new taxes, depending on the type of tax.
- Larger agreements need to be considered, such as TILMA (Trade, Investment, Labour Mobility Agreement) – NWPTA (North West Partnership) Trade Agreement.
- There is a lack of clarity from the Canada Revenue Agency on when tax receipts can be issued. It is not clear whether the MGA should be the venue to clarify this.
- Trailer parks on lakes take advantage of a tax loophole.

Municipal revenue sources

Comments from participants included that:

- The MGA should provide more power with fewer restrictions, enabling municipalities to raise revenue in new ways.

- Municipalities need an increased tax base. For example, increasing the amount each municipality gets to keep from gravel taxes and increasing current equalization payments would greatly impact smaller municipalities in a positive way.
- Hamlets and summer villages, in particular, need the ability to raise revenue.
- Dissolutions bring debt to municipalities. Those municipalities should have more say when it comes to revenue sources.
- Municipalities should have access to income-based tax assessment.
 - For example, hotel taxation could be based on income tied to use of services. This would provide them with a tax advantage during slow times.
- There needs to be equalization of “have” and “have-not” municipalities.
- Taxes collected by the Province on unused land should be distributed to municipalities.
 - For example, Fort Saskatchewan has industry clusters, so the provincial taxes collected from this industry should first be used to compensate the area they reside in, and then any surplus collected by the provincial government should be re-distributed to the “have-not” areas of the province.
 - Municipalities are not gaining revenue from provincially administered fines, penalties and fees.
- Family Community and Social Services is a good example of how the Province can provide funding to smaller municipalities.
- The Municipal Sustainability Initiative grant funding being taken away is a huge concern.
- The Municipal Sustainability Initiative should be variable.
- The MGA should include more guidance on how the provincial government and municipalities can work together around additional revenue sources.

Fees and levies

Comments from participants included that:

- Smaller municipalities are receiving insufficient tax revenues from fees and levies.
 - For example, they do not have enough income to fix roads.
- Municipalities having a choice about what fees and levies to use works well.
- The community aggregate levy needs to be much higher. It’s not covering the cost of road repair.
- The community aggregate levy is out of date.
 - The MGA should provide other options.
 - The MGA should use a formula instead of a dollar figure so that the amount of the levy can change over time.
 - There should be no exemptions from the levy for government projects.
- The type of fees and levies that can be collected needs to be broadened.
- Current off-site levies are unable to address road improvement impacted by industry.
 - Municipalities are not earning revenue off of valuable non-renewable resources.
 - Municipalities can ask for a bond to be posted.

- Development permits for oil and gas developments could cover damage done to roads.
- Off-site Levies should only cover capital costs, not operating costs, and fees should be pro-rated.
- Levies should be applied for long-term use and not just against the costs of implementation.
- Municipalities need to reclaim the ability to have the costs of a review added to the application of a project.

Exemptions from Assessment and Taxation

Exemptions and other special tax treatment

Comments from participants included that:

- Services are provided, but where there are exemptions, costs are downloaded onto the municipality. As a result, municipalities are given rigid choices.
 - For example, a municipality may have to choose between a new school or a grant-in-lieu.
- Exemptions for community organizations are too generous, and have many “grey areas.”
- Federal, provincial, and other exempt properties should be able to be taxed, or municipalities should be alternatively compensated.
 - A program should exist where the costs of services used by exempt properties are recouped, but not at the expense of other ratepayers in the municipality.
 - Municipalities need the ability to tax churches or church-owned property.
 - The Province needs to have the ability to tax currently exempt properties on behalf of the municipality.
- Grants in lieu of taxes on government buildings used to be in place and should be reinstated.
- Exemptions should be simplified and should maintain consistency.
 - Tax exemptions are too complex for the average small business to determine without an accountant.
- Categories of affordable housing need to be clearer as it pertains to exemptions.
 - Certain urban municipalities have a disproportionate amount of affordable housing and they should potentially receive compensation for these services.
- Exempt property should be assessed at market value but taxed based on a percentage of that market value.
- The percentage should take into account the cost of services used by the exempt property.

Market Value, Equalized and Supplementary Assessment

Market value assessment and administration

Comments from participants included that:

- Market value is easily understood by the taxpayer.
- Market value should be based on true market value, not assessed market value.
 - However, the purchase price would become outdated quickly.
 - Assessment could be based on the highest of market or actual value.
- Municipalities should be able to tax properties in the same way as adjacent properties across a municipal boundary are taxed.
 - The current system can stagnate land development.
- Taxes should not be directly tied to increases in property value.
 - There should be a periodic, legislated review of market value assessments.
- Assessment by frontage should be considered further. This would be similar to special tax.
- Home-based businesses can cause assessment issues.
 - If they use infrastructure, they should be assessed as a commercial business.

Equalized assessment

Comments from participants included that:

- Equalized assessment is working and should be left as it is.
- The collection of education tax on behalf of the Province should stop.
- The Province should collect the education tax and remove it from municipal responsibilities.
 - The public perception is that it looks as if it is a municipal tax, not a provincial tax. The optics are confusing for the public.
 - Municipalities experience resistance from their citizens over the education tax amounts set by the Province.
 - The public needs to be educated about what part of their tax bill goes where. There needs to be more transparency about this.
 - It may be more efficient for the Province to collect the education tax.
 - The education tax could be pro-rated or go to a user-pay system.
- If municipalities continue to collect the education tax:
 - Municipalities could take a percentage of the tax.
 - Tax breaks should be redistributed. There are currently education tax breaks for wealthy municipalities, and rural schools need more support.
- Requisition powers need to be clearer in the MGA around who is the “collector” versus the “user” of revenue.

Progressive and supplementary assessment

Comments from participants included that:

- Progressive assessment should be prorated.

- Supplementary assessment is also needed. The value of a property before completion needs to be captured in relation to land zoning and land use changes.

Industrial and Agricultural Property Assessment

Linear property assessment

Comments from participants included that:

- Linear assessment should be kept at the provincial level.
 - Municipalities would like to know how the numbers are derived.
- Linear taxation should remain status quo.
 - Municipalities need the revenue from linear property taxation to meet their needs.
- The infrastructure required for linear property is a burden on the municipality.
- Assessment value should recognize that a pipeline's proximity to a municipal boundary poses a risk of spillage for the municipality. Linear assessments should factor in cleanup costs for the risk of having that linear property in the municipality.
- More categories for industrial assessment are needed in the MGA.
- Linear assessment needs an additional category for machinery and equipment.
- There should be a consistent, streamlined mill rate across municipalities.
 - Differences in municipal assessments drive litigation.
- Linear property should be assessed biannually to ensure more accurate assessment.
 - The MGA should limit loopholes and minimize the risk for industry.
- The provincial government should review linear assessment to more fairly share collected tax.
 - For example, tax revenues for pipelines should be redistributed based on the amount of risk assumed by municipalities through which the pipeline passes.
 - Sharing of linear assessment revenue between urban and rural municipalities should be voluntary.
- A metric should exist to differentiate based on the size of the linear property.
- Assessment value should recognize the loss of potential development with utilities crossing properties and with the loss of revenue due to property values decreasing in proximity to linear property.

Machinery and equipment property assessment

Comments from participants included that:

- Removal of the education tax from machinery and equipment was an error and it should be added in again.
- Industry no longer needs the incentives to invest in Alberta. Municipalities don't need the machinery and equipment tax break to attract industry.
- Some property may need to be taxed differently than it is under the current machinery and equipment exemptions.

- For instance, enhancements to machinery and equipment property should be considered differently.
- One solution would be to re-classify machinery and equipment as property and assess it at market value.
- The new MGA should streamline the process for machinery and equipment exemptions and make it more straightforward.
- This has no impact on rural municipalities, which still don't receive this revenue.
- There is \$7 billion in unrealized revenue in the Province as a result of the current system.
- Clearer definitions of machinery and equipment in the MGA are required.

Farm property assessment

Comments from participants included that:

- The exemptions for farm buildings and improvements are working well.
- Tax assessment for land should reflect the use of the land. For example, assessments should be different if it is family owned, used as a corporate farm, or an industrial property.
 - There is an issue around speculators purchasing land and not using it for agriculture.
 - This becomes a problem for municipalities. For example, if land is not being used as a farm it shouldn't be classified as one while someone waits to develop it.
 - There needs to be provisions to protect local producers.
 - The current system does not work well, but some funding mechanisms should be tweaked to support the local area.
 - The MGA needs to differentiate between corporate farms and family farms for assessment and taxation purposes.
- Farmland assessment needs to be reviewed because values are too low.
 - Assessments should define and consider the quality of land.
 - This could be based on production.
- Municipalities should be able to charge tax according to zoning rather than use.
 - Municipalities need flexibility to categorize land.
- Tax increases are not possible at the municipal level. This is within provincial jurisdiction.
- Farmland should be assessed at market value.
- Municipalities and constituents are not of one mind as it pertains to classification of farms.
- The MGA should define what viable agricultural land is and create categories.
- It is important to consider whether there is a provincial role in protecting the viability of farmland.

Assessment Administration

Assessment administration

Comments from participants included that:

- The Province should take back the assessment function, as it has become a burden to the municipality due to cost and a lack of qualified assessors.
- The assessment cycle, including the timing of notifications and appeals needs to be shorter and the calculation dates also need to be changed.

Public Participation and Assessment Appeals

Assessment complaints and appeals

Comments from participants included that:

- Assessment Review Boards require volunteers who are difficult to acquire and maintain, and the training demands are intensive.
- There should be regional Assessment Review Boards across the Province so the members can understand the regional issues.
 - There should be different types of Assessment Review Boards. For example, there should be different boards for aggregate and industrial review.
- The Composite Assessment Review Board needs more training and education. It is difficult for assessors to have a full understanding of the issues involved.
- The timelines for assessors during the complaint process need to be broadened. The current timelines put municipalities at a disadvantage during hearings.
- Some firms are approaching businesses to help them appeal assessments.
 - Municipalities are being over-run by appeals.
- The MGA should require reasonable justification for the appeal.
 - This could make it more difficult to appeal.

Planning and Development

The following input was received and documented related to planning and development.

Fees and Levies

Fees and levies

Comments from participants included that:

- The MGA needs to be clearer and more specific on the use of levies.
 - It needs clearer definitions around provincial versus municipal fees and levies.
 - There should be a recreation levy for the development of parks.
 - These developments are funded by the municipalities, but development should be funded by levies.
 - Levies should be able to be collected from developers for services, as well as infrastructure.
 - For example, levies should support recreation centres, fire halls, and transit.
 - Municipalities are too limited in the use of offsite levies. Additional flexibility is needed.
 - The MGA should expand uses for future levies.
 - The MGA should be more open about what can be levied.
 - There is not a specific list in the MGA. Municipalities can use levies to their benefit.
- Levies are charged up front but then land use changes over time.
- Fees and levies should facilitate sharing the burden of costs for development of arterial roads that may benefit other jurisdictions.
- Levies should be set by county bylaw and based on replacement value.
- The MGA is outdated and doesn't reflect current costs. Current fines are not punitive and the maximum fine should be increased.
- Municipalities should be allowed the option of creating homeowners and community associations.
 - Homeowners association fees help maintain the area. The same concept could be used for rural areas.
 - Associations help create a community identity.
- It is important to let homeowners know about the association fee.

Land Management and Planning Tools

Statutory plans and land use bylaws

Comments from participants included that:

- Municipalities should have the autonomy to make bylaws.
- Municipalities need to keep land use bylaws and municipal development plans current.

Subdivision and Development Authorities and Processes

Planning authorities

Comments from participants included that:

- A provincial planning department should be established to help small municipalities without planning resources.
- Smaller municipalities don't have a planner. The Province needs to supply or fund planners to help smaller municipalities so they can understand planning issues and needs.
 - It is important for municipalities to contract people with expertise.

Administrative decision-making processes

Comments from participants included that:

- Environmental, federal, and provincial jurisdiction needs clarification.
 - Municipalities should keep control of planning.
 - The provincial role in planning is to provide advice, not make decisions.
 - Local decisions should be made at the local level. Local can include the region, so working together is important.
- The Province should increase data and knowledge sharing to facilitate planning.
 - The Province should have high water data so that other municipalities without this information can access it.
 - There needs to be a provincial agency to deal with politically sensitive applications.
- The MGA needs to include new planning regulations. For example, new regulations are required for subdivisions and appropriate use of land.
- The linkage of the *Safety Codes Act* to policies for subdivision interferes with municipal decisions on subdivision.
 - For example, the municipality has limited decision authority in the case of private sewage disposal systems.

Land Dedication and Use of Reserves

Land dedication (reserves)

Comments from participants included that:

- There are limited resources under the MGA to protect natural areas.
 - There are few incentives for protecting natural areas under the MGA, which provides incentives to farm land.
 - One possible solution is to expand the definition of environmental reserves.
 - There is a need for a class of recreation reserve.
 - The MGA should increase flexibility and ability for the municipality to intervene.
- Cash-in-lieu of reserve levels are too low. Land appreciates in value, but the cash does not.
 - Municipalities are entitled to cash-in-lieu during pre-development, but the land has significantly more value post-development.
 - There should be an option for a phased formula that combines a percentage of pre- and post-development values.
 - The MGA is currently limiting in this regard.
- The 10 per cent municipal reserve claimed by municipalities may be too low for school sites.
 - At present, 30 per cent can be claimed for roads and public utilities. The MGA could allow for some of the total percentage be swapped, depending on need.
 - The MGA needs to allow for larger dedication of reserve land based on densification.
- Municipalities shouldn't put drainage easements on developed land. It should be taken to environmental reserve land.
 - Municipalities then control that land, but they also take on the costs.
 - Municipalities are responsible for that land in any case.
- The environmental reserve setback should be based on scientific review funded by developers, not an arbitrary number.
- Sometimes too much land is taken for reserves. Consideration should be given to location. Municipalities should use poorer quality land for subdivisions as opposed to reserves.
- Alternate levies could provide municipalities with the ability to purchase land rather than acquiring land through land dedication.
- Municipalities should have more flexibility to change reserve dedication when needs change

Regional Approaches

Municipal relationships and dispute resolution

Comments from participants included that:

- The MGA needs to enable regional collaboration.
 - Municipalities need provincial resources to manage growth and development.
- Some municipalities are already working well with their urban or rural neighbours.
- There are growth pressures on rural municipalities, including funding needs for housing development.
- “Shadow populations” of temporary workers place a burden on small municipalities.
 - This burden needs to be addressed by the Province through funding equity.
 - The census for shadow populations is conducted in May and June, when the workers aren’t there.
 - Municipalities need a way to recover the costs of serving shadow populations.
 - Shadow populations play a major role in the northeast region of the province.
- The MGA’s requirement for municipalities to consult with other affected municipalities about development on their borders isn’t strong enough.
 - However, reaching agreement can hold up development.
 - Consultation among affected municipalities should be based on the recognition of mutual benefit.
 - The MGA needs more incentives and tools for collaboration and for working through conflicts related to development on municipal borders.
- Under Bill 28, the Enabling Regional Growth Boards Act, regional boards are developed in a voluntary manner. This may mean that the Capital Region Board should be voluntary.

Managing growth and development

Comments from participants included that:

- The MGA needs to be balanced to focus on economic viability, not just population.
 - The Province is losing agricultural land to urban sprawl and resource development.
- The Province could provide tax incentives to rural areas so that businesses are encouraged to start up or move there.
- Some municipalities want to keep development at the grassroots level.
- The Land Use Framework should align with regional plans.
- The MGA must protect agricultural land.
 - Rural Alberta can work with the Province to decide what land absolutely must be protected and what can be used to build on and develop.
 - The MGA needs a land preservation policy to protect prime agricultural land.
 - This will help to ensure a secure food supply, and will deliver ecological and health benefits.
- Good farmland is getting fragmented, which impacts usage and value.

- Agricultural sustainability, including defining land viability and rezoning, should be considered.
- The MGA should include minimum requirements for environmental studies.
 - The Province should ensure standardization of studies across the province.
 - Studies are required to determine how the development will impact surrounding municipalities.
- The MGA should provide incentives or hold municipalities accountable for supporting infill rather than urban expansion.
 - Municipalities should make efficient use of existing infrastructure.
- The MGA should include higher density requirements for urban and rural municipalities.
 - The MGA should include a drinking water provision. This should be linked with additional “Water for Life” funding.
- Commercial or industrial development in small urban areas may create a need for residential development.
- The MGA could help avoid “leap frog” development by requiring connections to city water and sewage.
- Municipalities should build up, not out. This can be controlled through the Area Structure Planning process.
- The Province has the power to reclaim or restore contaminated urban sites, but if this is not exercised, the land is then not utilized and stays unproductive.
 - The Province should commit to restoring these sites or enable municipalities to deal with contaminated sites.
 - Alternatively, the municipality could be granted the power to petition the Province to address the issue.
 - Authority on the part of the municipality to reclaim land could lead to potential liability and litigation issues.
- Municipalities need help identifying abandoned wells and how to go about developing those sites.
- There is currently no authority to appeal peat moss applications.
 - The municipality gets no tax benefit, as peat moss farms are agricultural.
 - The municipality should have the right to be a part of the consultation process on these projects.
- The MGA needs to clarify or address the following related to old landfills:
 - their location;
 - the appropriate setback from the old landfill for new development;
 - who carries the responsibility for cleaning up the site;
 - what triggers remediation; and,
 - whose responsibility it is to fund remediation.
- Water and wastewater is becoming a significant development issue for municipalities.

Regional funding approaches

Comments from participants included that:

- The MGA should be proactive. Most small municipalities are facing aging infrastructure that requires replacing. Proper funding should be in place to address this.
- Partnerships between counties and the municipalities within their borders need to be encouraged in the MGA. This will provide economies of scale as well as benefit the residents by improving the communities they live in. For example, the MGA could provide incentives for:
 - Collaboration to make purchases together so as to get a better deal.
 - Municipalities to work together on large projects that benefit both municipalities.
- Ways we can continue to build strong communities with aging infrastructure include:
 - Joining forces to collaborate regionally, by:
 - entering into cost sharing agreements;
 - supporting regional prioritization of regionally shared services;
 - potentially mandating Regional Service Commission boards;
 - outlining mandatory regional shared services within the MGA; and,
 - establishing legislative support to allow smaller municipalities to approach larger municipalities for regional collaboration. There currently exists a difference in power between large and small municipalities in being able to push forward collaboration.
 - Be fair – What’s good for one municipality may not be good for others.
 - Creating an infrastructure library to gather utilization metrics. Communities can then demonstrate more use from neighbouring community than they are contributing to costs.
- The Province needs to recognize “have” and “have-not” municipalities.
 - For example, there should be more support for the cost of bridge and road maintenance.
 - There needs to be more flexibility in Municipal Sustainability Initiative funding to meet the shortfalls of the “have-not” municipalities.
 - Existing funding should stay with municipalities, but new investments could be shared across the region.
- It is important for municipalities to be able to reinvest for their own futures.
- There are areas in the Province where there are natural regions and areas where regions aren’t obvious.

Public Participation and Planning Appeals

Public participation

Comments from participants included that:

- The MGA is working well for public participation.
- Municipalities need proper notification and consultation policies and capacity to act on them.
- Albertans need to be educated about municipal laws.
 - People aren't aware of what is harmful or illegal.
 - Fines need to be communicated so that people are aware.
 - Fines currently aren't effective as a deterrent for illegal activity.
 - More education is required, and this could be delivered online.
- Public participation events should be planned and regulated.
 - Public participation events can include recognition events.
- Municipalities would like guidelines for the use of social media.
 - Guidelines are needed so that they can be proactive in communications.
- Municipalities ask for input from citizens, but decisions don't necessarily follow the input.
 - The public feels that municipal governments don't listen.
 - Councils need to listen and make the best decision for their municipality now and in the future.
 - The MGA only requires asking for public input at certain times.
- Municipalities want the freedom to engage residents as they see fit.

Planning and inter-municipal appeals

Comments from participants included that:

- The MGA is working well for planning appeals.
- Subdivision and Development Appeal Boards should not have councillors as board members to prevent conflicts of interest.
- There should be different types of boards to increase flexibility.
- Municipal Affairs offers good training for appeal board members.
 - There should be mandatory, consistent training on roles and responsibilities for members of council and Subdivision and Development Appeal Boards members.
 - This would save court time and reduce backlog for the Municipal Government Board.
- There should be collaborative Subdivision and Development Appeal Boards, shared between municipalities, to enable an unbiased approach.
 - A Regional Planning Appeals Board would be ideal.
- The MGA should define development so that the right kinds of development are assessed.
 - There should be a threshold for appeals to go straight to the Municipal Government Board.
- The MGA should keep planning and development at the grassroots level.

- Some projects are refused locally, but then allowed by the Municipal Government Board.

Appendix A: Session Agenda

MGA Review: Elected Officials Session

Agenda Item	Timing			
<p>1. Welcome and introductions</p>	10:00-10:15			
<p>2. Potential topics for discussion:</p> <p>The following topics will be available at table discussions:</p> <table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top; width: 33%;"> <p>Governance and Administration</p> <ul style="list-style-type: none"> ▪ Municipal powers ▪ Municipal structures ▪ Fundamental changes and municipal restructuring ▪ Municipal governance ▪ Municipal administration ▪ Financial administration ▪ Regional funding approaches ▪ Municipal revenue sources ▪ Fees and levies ▪ Compliance and accountability ▪ Liability and risk management ▪ Provincial powers ▪ Service provisions ▪ Regional services commissions ▪ Municipally controlled corporations ▪ Municipal relationships and dispute resolution ▪ Public participation ▪ Municipal Government Board </td> <td style="vertical-align: top; width: 33%;"> <p>Assessment and Taxation</p> <ul style="list-style-type: none"> ▪ Taxation ▪ Municipal revenue sources ▪ Fees and levies ▪ Exemptions and other special tax treatment ▪ Market value assessment and administration ▪ Equalized assessment ▪ Progressive and supplementary assessment ▪ Linear property assessment ▪ Machinery and equipment property assessment ▪ Transportation properties ▪ Farm property assessment ▪ Assessment administration ▪ Public participation ▪ Assessment complaints and appeals ▪ Municipal Government Board </td> <td style="vertical-align: top; width: 33%;"> <p>Planning and Development</p> <ul style="list-style-type: none"> ▪ Fees and levies ▪ Statutory plans and land use bylaws ▪ Planning authorities ▪ Administrative decision-making processes ▪ Land dedication (reserves) ▪ Municipal relationships and dispute resolution ▪ Managing growth and development ▪ Regional funding approaches ▪ Municipal Government Board ▪ Public participation ▪ Planning and inter-municipal appeals </td> </tr> </table>	<p>Governance and Administration</p> <ul style="list-style-type: none"> ▪ Municipal powers ▪ Municipal structures ▪ Fundamental changes and municipal restructuring ▪ Municipal governance ▪ Municipal administration ▪ Financial administration ▪ Regional funding approaches ▪ Municipal revenue sources ▪ Fees and levies ▪ Compliance and accountability ▪ Liability and risk management ▪ Provincial powers ▪ Service provisions ▪ Regional services commissions ▪ Municipally controlled corporations ▪ Municipal relationships and dispute resolution ▪ Public participation ▪ Municipal Government Board 	<p>Assessment and Taxation</p> <ul style="list-style-type: none"> ▪ Taxation ▪ Municipal revenue sources ▪ Fees and levies ▪ Exemptions and other special tax treatment ▪ Market value assessment and administration ▪ Equalized assessment ▪ Progressive and supplementary assessment ▪ Linear property assessment ▪ Machinery and equipment property assessment ▪ Transportation properties ▪ Farm property assessment ▪ Assessment administration ▪ Public participation ▪ Assessment complaints and appeals ▪ Municipal Government Board 	<p>Planning and Development</p> <ul style="list-style-type: none"> ▪ Fees and levies ▪ Statutory plans and land use bylaws ▪ Planning authorities ▪ Administrative decision-making processes ▪ Land dedication (reserves) ▪ Municipal relationships and dispute resolution ▪ Managing growth and development ▪ Regional funding approaches ▪ Municipal Government Board ▪ Public participation ▪ Planning and inter-municipal appeals 	<p>10:15-10:45</p>
<p>Governance and Administration</p> <ul style="list-style-type: none"> ▪ Municipal powers ▪ Municipal structures ▪ Fundamental changes and municipal restructuring ▪ Municipal governance ▪ Municipal administration ▪ Financial administration ▪ Regional funding approaches ▪ Municipal revenue sources ▪ Fees and levies ▪ Compliance and accountability ▪ Liability and risk management ▪ Provincial powers ▪ Service provisions ▪ Regional services commissions ▪ Municipally controlled corporations ▪ Municipal relationships and dispute resolution ▪ Public participation ▪ Municipal Government Board 	<p>Assessment and Taxation</p> <ul style="list-style-type: none"> ▪ Taxation ▪ Municipal revenue sources ▪ Fees and levies ▪ Exemptions and other special tax treatment ▪ Market value assessment and administration ▪ Equalized assessment ▪ Progressive and supplementary assessment ▪ Linear property assessment ▪ Machinery and equipment property assessment ▪ Transportation properties ▪ Farm property assessment ▪ Assessment administration ▪ Public participation ▪ Assessment complaints and appeals ▪ Municipal Government Board 	<p>Planning and Development</p> <ul style="list-style-type: none"> ▪ Fees and levies ▪ Statutory plans and land use bylaws ▪ Planning authorities ▪ Administrative decision-making processes ▪ Land dedication (reserves) ▪ Municipal relationships and dispute resolution ▪ Managing growth and development ▪ Regional funding approaches ▪ Municipal Government Board ▪ Public participation ▪ Planning and inter-municipal appeals 		

Agenda Item	Timing										
<p>3. Table Facilitation</p> <table border="1" data-bbox="310 422 1157 583"> <tr> <td data-bbox="310 422 618 453">Block 1: 10:45-11:45</td> <td data-bbox="618 422 1157 453">Governance and Administration Topics</td> </tr> <tr> <td colspan="2" data-bbox="310 453 1157 485"><i>Lunch (1 hour)</i></td> </tr> <tr> <td data-bbox="310 485 618 516">Block 2: 12:45-1:45</td> <td data-bbox="618 485 1157 516">Assessment and Taxation Topics</td> </tr> <tr> <td colspan="2" data-bbox="310 516 1157 548"><i>Break (15 min)</i></td> </tr> <tr> <td data-bbox="310 548 618 579">Block 3: 2:00-3:00</td> <td data-bbox="618 548 1157 579">Planning and Development Topics</td> </tr> </table> <ul style="list-style-type: none"> <li data-bbox="302 590 1247 653">▪ Discussion will focus on what is working well, desired changes, and potential impacts of changes to the legislation 	Block 1: 10:45-11:45	Governance and Administration Topics	<i>Lunch (1 hour)</i>		Block 2: 12:45-1:45	Assessment and Taxation Topics	<i>Break (15 min)</i>		Block 3: 2:00-3:00	Planning and Development Topics	10:45-3:00
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Block 3: 2:00-3:00	Planning and Development Topics										
4. Break	3:00-3:15										
<p>5. Open discussion</p> <p>Are there any other relevant topics participants want to address?</p>	3:15-3:45										
6. Wrap-up	3:45-4:00										